proximate cause of the injury. *Scott* v. *Shepherd*, 2 Wm. Bl. 892; *Isham* v. *Dow*, 70 Vt. 588, 41 Atl. 585. A few American courts have refused to follow this rule when the actual result could not have been foreseen. *Ryan* v. *N. Y. Central R. R.*, 35 N. Y. 210; *Wood* v. *Pennsylvania R. R.*, 177 Pa. St. 306, 35 Atl. 699. And for this reason some American courts deny recovery for death due to insanity or mental disorder. *Sheffer* v. *Washington, &c. Ry.*, 105 U. S. 249; *Stevens* v. *Steadman*, 140 Ga. 680, 79 S. E. 564. But since foreseeability of result is not the proper test of proximate causation these cases must be regarded as unsound. See J. H. Beale, "The Proximate Consequences of an Act," 33 HARV. L. REV. 633, 644. See also 27 HARV. L. REV. 394. And a more recent American case properly allowed recovery under a Workmen's Compensation statute for death by suicide due to insanity. *Re Sponatski*, 220 Mass. 526, 108 N. E. 466. Foreseeability properly has a place in proximate causation only when an independent force — *i. e.*, a force not caused by the original force — has intervened. See *Ide* v. *Boston R. R.*, 83 Vt. 66, 74 Atl. 401; *Gilman* v. *Noyes*, 57 N. H. 627. See also 33 HARV. L. REV. 650. The true test in the cases where insanity causes death is whether the insane man exercised any volition in bringing about his own death. If he did, the act causing insanity is a remote cause only. *Daniels* v. *New York, &c. R. R.*, 183 Mass. 393, 67 N. E. 424; *Withers* v. *London R. R.*, [1916] 2 K. B. 772.

TAXATION — GENERAL LIMITATIONS ON THE TAXING POWER — PERSONAL TAX IMPOSED ON NONRESIDENT PRESENT WITHIN THE STATE. — An Alaska statute imposed an "annual" tax of $5 on "each male person" (with certain exceptions) within the territory and provided that it should be deducted by employers from the wages of employees who were subject to and had failed to pay the tax. Libellant, who was domiciled in California, was for three months during which the tax fell due employed in the fishing industry in Alaska. He did not pay the tax and left the territory. Thereafter respondent, his employer, paid the tax and deducted it from his wages which were payable in California. *Held*, that the tax was valid and the deduction proper. *Alaska Packers' Ass'n.* v. *Hedenskoy*, 267 Fed. 154.

For a discussion of the principles involved in this case, see NOTES, p. 542, *supra*.

TAXATION — PARTICULAR FORMS OF TAXATION — INCOME TAX — APPRECIATION IN VALUE OF PROPERTY AS INCOME. — A taxpayer sold bonds acquired before March 1, 1913, the effective date of the Sixteenth Amendment, at an advance over the market value of the bonds on that date. In accordance with a provision of the Income Tax Act of 1916 a Collector of Internal Revenue taxed this excess as income for 1916, the year of the sale. *Held*, that such increase in value is not income and that the tax is unconstitutional. *Brewster* v. *Walsh*, 268 Fed. 207 (Conn.).

For a discussion of this case, see NOTES, p. 536, *supra*.

TORTS — LIABILITY WITHOUT INTENT OR NEGLIGENCE — OPERATION OF DEFECTIVE AUTOMOBILE. — Defendant bought a twelve-year old automobile. His servant inspected the car and started home with it. Because of a latent and undiscovered defect, the steering gear suddenly loosened, the car swerved, and plaintiff was injured. By the finding of the court there was no negligence in the inspection or driving of the car. *Held*, that the plaintiff recover. *Hutchins* v. *Maunder*, 37 T. L. R. 72 (K. B.).

The rule of *Rylands* v. *Fletcher* has been liberally interpreted in England and many of the United States. See *Charing Cross Supply Co.* v. *London Hydraulic Power Co.*, [1914] 3 K. B. 772; *Musgrove* v. *Pandelis*, [1919] 2 K. B. 43; *Bradford Glycerine Co.* v. *Mfg. Co.*, 60 Ohio St. 560. But it has been applied only to things which have an inherent tendency to break forth and do damage.